

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§1081. NONRESIDENT OWNER'S ACTION; TIME LIMIT

Any nonresident owner of real estate sold under section 1074, having paid the taxes, costs, charges and interest as provided, may, at any time within one year after making such payment, commence a civil action against the municipality to recover the amount paid, and if on trial it appears that the money raised was for an unlawful purpose, he shall have judgment for the amount so paid. If not commenced within the year, the claim shall be forever barred. The action may be in the Superior Court and the plaintiff recovering judgment therein shall have full costs, although the amount of damages is less than \$20.

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